CENTER FOR APPLIED RURAL INNOVATION

A Research Report*

Rural Nebraskans' Opinions on Raising Taxes to Fund Education and Public Aid

2003 Nebraska Rural Poll Results

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Table of Contents

Executive Summary i

Introduction 1

Taxes 2

Table 1. Support for Various Alternatives to Meet Budget Requirements 3
Figure 1. Support for Increasing State Income Tax Rates to Fund State Aid by Occupation 5
Figure 2. Support for Legalized Gambling with Revenues Targeted for State Aid by Age 6
Figure 3. Support for Decreasing the Budgets for Higher Education by Education Level 8
Table 2. Support for Imposing the Sales Tax on Various Services 9

Conclusion 10

List of Appendix Tables and Figures

Appendix Figure 1. Regions of Nebraska 11

Appendix Table 1. Demographic Profile of Rural Poll Respondents Compared to 2000 Census 12

Appendix Table 2. Support for Alternatives to Meet Budget Requirements for State Aid for Elementary and High School Education by Community Size, Region and Individual Attributes 13

Appendix Table 3. Support for Alternatives to Meet Budget Requirements for Community Colleges, State Colleges and Universities by Community Size, Region and Individual Attributes 18

Appendix Table 4. Support for Alternatives to Meet Budget Requirements for Public Aid by Community Size, Region and Individual Attributes 22

Appendix Table 5. Support for Imposing the Sales Tax on Services or Items by Community Size, Region and Individual Attributes 26

Executive Summary

The state legislature has been debating several approaches to solve the shortage of money for the state budget. They have passed various tax increases as well as made reductions in the level of services provided. What do rural Nebraskans support doing to solve the budget issue for state aid, higher education and public aid? Which goods and services do they favor imposing the sales tax on? Do their opinions differ based on the size of their community or their age?

This report details 3,087 responses to the 2003 Nebraska Rural Poll, the eighth annual effort to understand rural Nebraskans' perceptions. Respondents were asked how strongly they support or oppose using various alternatives to meet the budget requirements for three items: state aid for elementary and high school education; community colleges, state colleges and universities; and public aid, like medical assistance and helping low income families with children. They were also asked which goods and services upon which they would favor imposing the sales tax. Comparisons are made among different respondent subgroups, i.e., comparisons by age, occupation, region, etc. Based on these analyses, some key findings emerged:

- ***More rural Nebraskans favor increasing revenue for state aid for elementary and high school education than decreasing this budget item.*** Only 15 percent of rural Nebraskans support decreasing the budget for state aid for schools. Sixty-eight percent oppose this alternative and 17 percent had no opinion. In contrast, over one-half of the respondents supported the following alternatives to fund state aid: increasing corporate income tax rates (65%), increasing the state cigarette and alcohol taxes (63%), and legalized gambling with revenues targeted for state aid (61%). Increasing sales tax revenue was supported by 41 percent of the respondents.

- ***Almost one-half of rural Nebraskans oppose decreasing the budgets for higher education.*** Forty-nine percent oppose decreasing the budget for higher education, 24 percent had no opinion and 27 percent support this alternative. Over one-half support the following approaches to fund higher education: increasing corporate income tax rates (62%), increasing the state cigarette and alcohol taxes (61%), and legalized gambling with revenues targeted for higher education (58%).

- ***Rural Nebraskans' opinions on whether or not to decrease the budgets for public aid are divided.*** Thirty-nine percent oppose decreasing the budgets for public aid, 35 percent support this alternative and 26 percent had no opinion. Over one-half support the following alternatives to fund public aid: increasing the state cigarette and alcohol taxes (60%), increasing corporate income tax rates (60%), charging clients co-payments for assistance (57%), and legalized gambling with revenues targeted for public aid (55%).

- ***Rural Nebraskans' support for increasing sales and income taxes was highest when these revenues would be used for state aid for schools.*** Forty-one percent supported

both increasing the sales tax rate and the number of services that are subject to the sales tax to fund state aid for schools. Support dropped to 30 percent for increasing the sales tax rate and 36 percent for increasing the services subject to the sales tax to fund higher education. The support dropped even lower for these alternatives when used to fund public aid (28% and 32%, respectively). Twenty-two percent support increasing the income tax rates to fund state aid for schools. The level of support for this option was 18 percent to fund higher education and 17 percent to fund public aid.

- ***Farmers and ranchers were more likely than persons with different occupations to support increasing the state income tax rates to fund these three budget items: state aid, higher education and public aid.*** Thirty-four percent of the farmers and ranchers support increasing the state income tax rates to fund state aid. Only 16 percent of the persons with administrative support or service positions shared this opinion.

- ***Rural Nebraskans with higher educational levels were more likely than those with less education to support increasing most of the taxes to support all three areas: state aid, higher education and public aid. However, they were also the group most likely to oppose legalized gambling.*** Forty-four percent of the persons with a bachelors or graduate degree supported increasing the state sales tax rate to fund higher education. Only 14 percent of the persons with no high school diploma shared this opinion. When asked about legalized gambling with revenues targeted for higher education, 37 percent of the college graduates opposed this alternative. Only 25 percent of the persons with a high school diploma opposed legalized gambling with revenues targeted to higher education.

- ***Younger respondents were more likely than older respondents to support legalized gambling with revenues targeted to fund all three budget items.*** Seventy-three percent of the persons under the age of 40 support legalized gambling with revenues targeted for state aid. Only 52 percent of the persons age 65 and older support this alternative.

- ***Most rural Nebraskans are in favor of imposing the sales tax on various goods and services.*** Only 17 percent would not impose the sales tax on any of the services or goods listed.

- ***Over one-half of rural Nebraskans would impose the sales tax on the following services: limousine services (69%), dating services (65%), pet grooming services (55%), interior design consulting (53%), horse boarding and training (52%), and golf and tennis lessons (52%).***

- ***Only 12 percent of rural Nebraskans favor imposing the sales tax on food. And, only 17 percent would impose the sales tax on automotive repair services.***

Introduction

The slowing growth of state revenue has prompted the state legislature to make significant cuts to the state budget as well as pass various tax increases during the last two years. Three items making up a significant portion of the state budget are: state aid for elementary and high school education; higher education (community colleges, state colleges and the University of Nebraska system); and public aid, such as medical assistance and helping low income families with children. How would rural Nebraskans meet the budget requirements for these three items? What alternatives do they support or oppose? Do they favor adding the sales tax to any services? Do their opinions differ based on the size of their community, their region or their age? This paper addresses these questions.

The 2003 Nebraska Rural Poll is the eighth annual effort to understand rural Nebraskans' perceptions. Respondents were asked a series of questions about alternatives to fund various budget items. They were also asked if they would favor imposing the sales tax on various goods and services.

Methodology and Respondent Profile

This study is based on 3,087 responses from Nebraskans living in the 87 non-metropolitan counties in the state. A self-administered questionnaire was mailed in February and March to approximately 6,500 randomly selected households. Metropolitan counties not included in the sample were Cass, Dakota, Douglas, Lancaster, Sarpy and Washington. The 14-page questionnaire included questions pertaining to well-being, community, work, taxes, personal safety and regional cooperation. This paper reports only results from the taxes portion of the survey.

A 48% response rate was achieved using the total design method (Dillman, 1978). The sequence of steps used follow:

1. A pre-notification letter was sent requesting participation in the study.
2. The questionnaire was mailed with an informal letter signed by the project director approximately seven days later.
3. A reminder postcard was sent to the entire sample approximately seven days after the questionnaire had been sent.
4. Those who had not yet responded within approximately 14 days of the original mailing were sent a replacement questionnaire.

The average respondent is 55 years of age. Seventy-three percent are married (Appendix Table 1[1]) and sixty-nine percent live within the city limits of a town or village. On average, respondents have lived in Nebraska 47 years and have lived in their current community 32 years. Fifty-three percent are living in or near towns or villages with populations less than 5,000.

Fifty-four percent of the respondents reported their approximate household income from all sources, before taxes, for 2002 was below $40,000. Thirty-three percent reported incomes over $50,000. Ninety-three percent have attained at least a high school diploma.

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[1] Appendix Table 1 also includes demographic data from previous rural polls, as well as similar data based on the entire non-metropolitan population of Nebraska (using 2000 U.S. Census data).

Sixty-nine percent were employed in 2002 on a full-time, part-time, or seasonal basis. Twenty-five percent are retired. Thirty-six percent of those employed reported working in a professional, technical or administrative occupation. Twelve percent indicated they were farmers or ranchers. The employed respondents who do not work in their home or their nearest community reported having to drive an average of 29 miles, one way, to their primary job.

Taxes

Respondents were asked how strongly they support or oppose using various alternatives to meet the budget requirements for three items: state aid for elementary and high school education; community colleges, state colleges and universities; and public aid, like medical assistance and helping low income families with children. The question was worded as follows. "As the state legislature considers future budgets, it is likely that there will continue to be a shortage of money. There are various approaches that the legislature could take to solve this problem. They could adopt various tax increases and continue to provide services at the same level they are now, or they could avoid increasing taxes at all and make some reductions in the services. Listed on the following pages are three items that state tax dollars support. Please indicate how strongly you would support using each of the alternatives listed to meet the budget requirements for each item." The responses are shown in Table 1.

Over one-half (68%) of the respondents oppose decreasing the budget for state aid for elementary and high school education. Only 15 percent support decreasing the budget for this item and 17 percent had no opinion. Over one-half supported the following alternatives to fund state aid: increasing corporate income tax rates (65%), increasing the state cigarette and alcohol taxes (63%), and legalized gambling with revenues targeted for state aid (61%). Two-thirds of the respondents (66%) oppose increasing the state income tax rates and 54 percent oppose increasing the share of the cost that is provided by local property taxes. Support for the following alternatives was mixed: increasing state sales tax rate (41% in support and 48% opposing), increasing the number of services that are subject to the sales tax (41% supporting and 44% opposing) and increasing or charging fees for school activities (43% supporting and 38% opposing).

When asked about funding higher education, almost one-half (49%) oppose decreasing the budget for this item. Twenty-seven percent support cutting the budget for higher education and 24 percent had no opinion. Over one-half support the following approaches to fund higher education: increasing corporate income tax rates (62%), increasing the state cigarette and alcohol taxes (61%), and legalized gambling with revenues targeted for higher education (58%). Over one-half oppose increasing the state sales tax rate (55%) and increasing the state income tax rates (66%) to fund higher education. Opinions were mixed about increasing the number of services that are subject to the sales tax (47% opposing and 36% supporting) and increasing fees or tuition (43% opposing and 37% supporting).

The respondents were divided on whether or not to decrease the budgets for public aid. Thirty-nine percent oppose decreasing the

Table 1. *Support for Various Alternatives to Meet Budget Requirements*

	Oppose	No opinion	Support
State aid:			
Increasing state sales tax rate	48%	11%	41%
Increasing the number of services that are subject to the sales tax	44	15	41
Increasing the state income tax rates	66	13	22
Increasing the state cigarette and alcohol taxes	26	11	63
Increasing corporate income tax rates	18	17	65
Legalized gambling with revenues targeted for state aid	27	12	61
Increasing the share of the cost that is provided by local property taxes	54	24	22
Increasing or charging fees for school activities	38	19	43
Decreasing the budget for state aid for schools	68	17	15
Community colleges, state colleges and universities:			
Increasing state sales tax rate	55	15	30
Increasing the number of services that are subject to the sales tax	47	18	36
Increasing the state income tax rates	66	16	18
Increasing the state cigarette and alcohol taxes	26	13	61
Increasing corporate income tax rates	20	18	62
Legalized gambling with revenues targeted for higher education	29	13	58
Increasing fees or tuition	43	21	37
Decreasing the budgets for higher education	49	24	27

	Oppose	No opinion	Support
Public aid, like medical assistance and helping low income families with children			
Increasing state sales tax rate	58	14	28
Increasing the number of services that are subject to the sales tax	51	17	32
Increasing the state income tax rates	69	14	17
Increasing the state cigarette and alcohol taxes	28	11	60
Increasing corporate income tax rates	23	17	60
Legalized gambling with revenues targeted for public aid	32	13	55
Charging clients co-payments for assistance	21	22	57
Decreasing the budgets for public aid	39	26	35

budgets for public aid, 35 percent support this alternative and 26 percent had no opinion. Over one-half support the following alternatives to fund public aid: increasing the state cigarette and alcohol taxes (60%), increasing corporate income tax rates (60%), charging clients co-payments for assistance (57%), and legalized gambling with revenues targeted for public aid (55%). When asked about the following alternatives, over one-half opposed them: increasing the state income tax rates (69%), increasing the state sales tax rate (58%) and increasing the number of services subject to the sales tax (51%).

Support for these alternatives were examined by community size, region and various individual attributes (Appendix Tables 2, 3 and 4). Many differences emerged.

Persons with higher educational levels were more likely than persons with less education to support increasing the state sales tax rate to fund all three of the items. As an example, 56 percent of the persons with a bachelors or graduate degree support increasing the state sales tax rate to fund state aid. However, only 23 percent of the persons without a high school diploma share this opinion.

Other groups most likely to support increasing the sales tax rate to fund these items include: respondents with higher household incomes, persons between the ages of 50 and 64 and respondents with professional occupations. The married persons were the marital group most likely to support increasing the sales tax rate to fund both state aid and public aid. However, the persons who have never

married were the group most likely to support increasing the sales tax rate to fund higher education.

Many of these same groups were also those most likely to support increasing the number of services that are subject to the sales tax: persons with the highest household incomes, respondents between the ages of 30 and 39, persons with the highest educational levels and respondents with professional occupations. The married persons were most likely to support this alternative to fund both state aid and higher education. The persons who have never married were the group most likely to support using it to fund public aid.

The groups most likely to support increasing the state income tax rates include: the older persons, males, persons with the highest educational levels, the respondents who have never married and the farmers/ranchers. Thirty-four percent of the farmers or ranchers support increasing the state income tax rates to fund state aid, compared to 16 percent of the persons with service or administrative support positions (Figure 1).

Persons with the highest household incomes were most likely to support increasing the state income tax rates to fund state aid. However, it was the persons with the lower incomes who were more likely to support this alternative to fund both higher education and public aid.

The groups most likely to support increasing the state cigarette and alcohol taxes to fund all three items include: persons between the ages of 30 and 39, females, respondents with the highest educational levels and the married respondents. Persons with the highest household incomes were more likely than persons with lower incomes to support raising these taxes to fund both state aid and higher education. There were no statistically significant differences by income when asked about using this

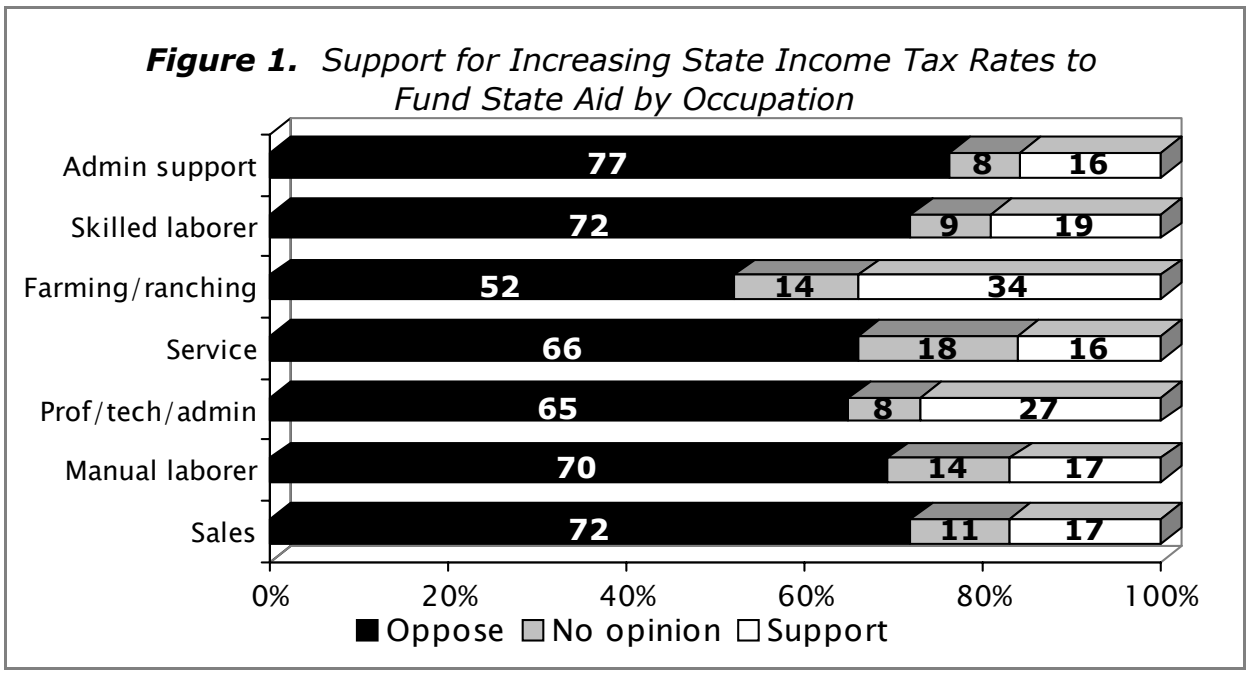


Figure 1. *Support for Increasing State Income Tax Rates to Fund State Aid by Occupation*

alternative to fund public aid. Persons with professional occupations were the occupational group most likely to support this alternative to fund both state aid and higher education. However, it was the persons with administrative support positions who were most likely to support it when used to fund public aid.

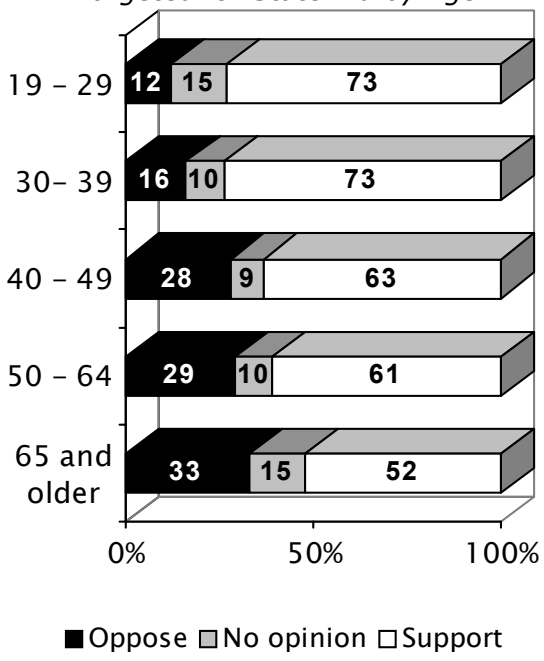
A statistically significant difference was also detected in the support for this alternative to fund public aid by community size. Sixty-eight percent of the persons living in or near communities with populations ranging from 500 to 999 support increasing the state alcohol and cigarette taxes to fund public aid. Only 55 percent of the persons living in or near communities with less than 500 people agreed.

Increasing corporate income tax rates to fund all three budget items was supported most by persons with household incomes ranging from $20,000 to $59,999; respondents between the ages of 50 and 64; males; persons with at least a four-year college degree and the respondents who have never married. Statistically significant differences by community size were detected when asked if increasing corporate income taxes should fund higher education and public aid. Persons living in or near communities with populations ranging from 500 to 999 were the group most likely to support this alternative to fund those two budget items. The skilled laborers were the occupation group most likely to support raising corporate income taxes to fund state aid. However, the persons with administrative support positions were the group most likely to support this alternative to fund higher education and the manual laborers were most likely to support it to fund public aid.

Younger persons were more likely than older persons to support legalized gambling with revenues targeted to fund all three budget items. Seventy-three percent of the persons under the age of 40 support legalized gambling with revenues targeted for state aid (Figure 2). Only 52 percent of the persons age 65 or older support this alternative.

Other groups most likely to support legalized gambling to fund all three budget items include: persons with household incomes ranging from $20,000 to $39,999, persons with either a high school diploma or some college education and the persons who have never married. When comparing these responses by occupation, different groups were most likely to support this alternative

Figure 2. *Support for Legalized Gambling with Revenues Targeted for State Aid by Age*



depending on what it was funding. The skilled laborers were most likely to support legalized gambling to support state aid, the skilled laborers and manual laborers were most likely to support it to fund higher education and the persons with administrative support positions were most likely to support legalized gambling to fund public aid.

Another option that exists for funding K - 12 education is increasing the share of the cost that is provided by local property taxes. This option was supported most by the following groups: persons living in or near communities with populations ranging from 5,000 to 9,999; residents of the Southeast region (see Appendix Figure 1 for the counties included in each region); persons with higher household incomes; younger respondents; persons with higher education levels; married respondents and the skilled laborers.

Another alternative to fund all three budget items is to pass along some of the costs to the end user. For K – 12 education, fees could be increased or charged for school activities. Fees or tuition could be increased for higher education and clients of public aid could be charged co-payments. Certain groups supported these alternatives for all three items: respondents with the highest household incomes, persons between the ages of 40 and 64, respondents with the highest education levels and persons with professional occupations.

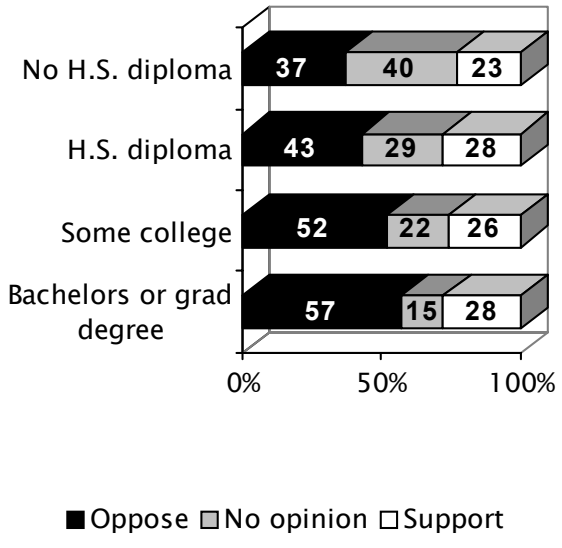
Differences of opinion about increasing fees or tuition to fund higher education exist by region. Persons living in the Southeast region were most likely to support this alternative. Forty-one percent of the Southeast residents supported this option, compared to 30 percent of the Panhandle residents. Males were also more likely than females to support increasing fees or tuition to fund higher education. The respondents who have never married were most likely to support both increasing or charging fees for school activities and increasing fees or tuition. However, it was the married respondents who were most likely to support charging clients co-payments for assistance to fund public aid. Residents of the Panhandle and Southeast regions were the regional groups most likely to support charging clients co-payments for assistance.

A final alternative for these three budget items is to decrease the budgets for each. Older persons and males were the age and gender groups most likely to support this alternative for all three items. Persons with higher household incomes were most likely to support decreasing the budgets for public aid.

Persons with higher education levels were more likely than persons with less education to *oppose* decreasing the budgets for these three items. Fifty-seven percent of the persons with at least a four-year college degree oppose decreasing the budgets for higher education (Figure 3). Only 37 percent of the persons without a high school diploma share this opinion.

Persons with higher household incomes were more likely than persons with lower incomes to oppose decreasing the budgets for both state aid and higher education. Seventy-five percent of the persons with household incomes of $60,000 or more oppose decreasing the budget for state aid, compared to 58 percent of the persons with

Figure 3. *Support for Decreasing the Budgets for Higher Education by Education Level*



incomes of $20,000 or less.

The marital group most likely to oppose decreasing the budgets for these three items was different for each item. The married respondents were the group most likely to oppose decreasing the budget for state aid, the persons who have never married were the group most likely to oppose decreasing the budgets for higher education and the divorced/separated respondents were the group most likely to oppose decreasing the budgets for public aid.

Differences of opinion about whether or not the budgets for higher education should be decreased existed by occupation. Persons with administrative support positions were the group most likely to support this alternative. Thirty-one percent of the persons with administrative support positions support decreasing the budgets for higher education. Only 20 percent of the manual laborers shared this opinion.

Respondents were also asked if they would favor imposing the sales tax on various services or items. The exact question wording was as follows, "Currently, the following goods and services are not taxed. Some people have suggested that in order to increase state revenues, more goods and services should be taxed. Which of the following services or items, if any, would you favor imposing the sales tax on?" Over one-half of the respondents support imposing the sales tax on the following: limousine services (69%), dating services (65%), pet grooming services (55%), interior design consulting (53%), horse boarding and training (52%), and golf and tennis lessons (52%) (Table 2). Only 17 percent favor imposing the sales tax on automotive repair services and 12 percent support taxing food.

Support for imposing the sales tax on these services and items were examined by community size, region and individual attributes (Appendix Table 5). Many differences emerged.

Differences were detected by age for each of the services and items listed. Younger respondents were more likely than older respondents to favor taxing the following: pet grooming services, limousine services, dating services, music and dance lessons, photography studio services, parking services, interior design consulting, telephone directory advertising, construction services, automotive repair services, advertising agency services, credit reporting services and legal services. Persons

Table 2. *Support for Imposing the Sales Tax on Various Services*

	% Favoring
Limousine services	69%
Dating services	65
Pet grooming services	55
Interior design consulting	53
Horse boarding and training	52
Golf and tennis lessons	52
Advertising agency services	47
Telephone directory advertising	44
Fishing and hunting guide services	43
Credit reporting services	43
Photography studio services	41
Music and dance lessons	39
Parking services	33
Legal services	27
Construction services	21
Automotive repair services	17
Food	12

between the ages of 40 and 49 were most likely to support taxing horse boarding and training, fishing and hunting guide services, and golf and tennis lessons. Persons between the ages of 40 and 64 were the group most likely to support taxing food. The persons age 65 and older were the group *least* likely to support taxing any of the items listed.

Statistically significant differences were detected by education for all of the items listed except horse boarding and training and golf and tennis lessons. For all of the other items listed, persons with the highest educational levels were more likely than the persons with less education to support taxing each. As an example, 59 percent of the persons with a bachelors or graduate degree support imposing the sales tax on advertising agency services. However, only 33 percent of the persons with no high school diploma support taxing this item.

Persons with higher household incomes were more likely than persons with lower incomes to support taxing the following items: limousine services, dating services, fishing and hunting guide services, photography studio services, parking services, telephone directory advertising, automotive repair services, advertising agency services, legal services and food. As an example, 27 percent of the persons with household incomes of $60,000 or more support taxing automotive repair services, compared to only 11 percent of the persons with household incomes of $20,000 or less.

The divorced/separated respondents were the marital group most likely to support taxing pet grooming services, golf and tennis lessons, photography studio services, parking services, advertising agency services and credit reporting services. The married respondents were most likely to support taxing pet grooming services, dating services and legal services. Persons who have never married were most likely to support taxing automotive repair services and legal services.

Persons living in or near the smallest communities were more likely than persons living in or near the larger communities to support taxing pet grooming services. Respondents living in or near the largest communities were more likely to support taxing automotive repair services.

Residents of the Northeast region were more likely than persons living elsewhere to support taxing pet grooming services. The Panhandle residents were the regional group most likely to support taxing parking services. Females were more likely than males to support taxing dating services. But males were most likely to support imposing the sales tax on parking services and legal services.

Respondents with professional occupations were more likely than persons with different occupations to support taxing fishing and hunting guide services, construction services, automotive repair services and advertising agency services. Persons with sales occupations were the group most likely to support imposing the sales tax on photography studio services.

Conclusion

More rural Nebraskans favor increasing revenue sources for state aid for elementary and high school education than decreasing the budget for this item. Almost one-half oppose decreasing the budget for higher education. Opinions on whether or not to decrease the budgets for public aid were mixed.

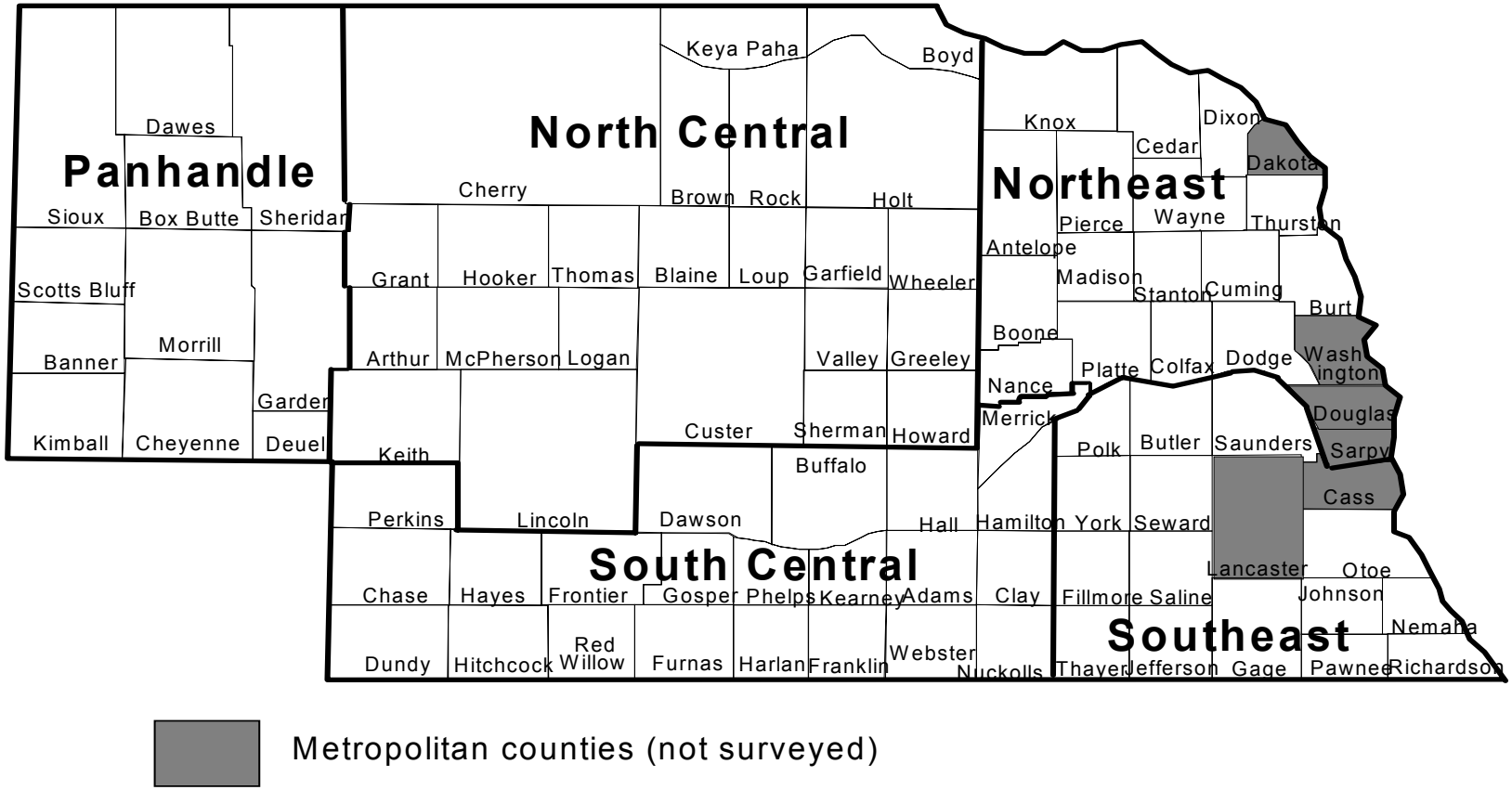
Over one-half of rural Nebraskans support using the following alternatives to fund these three budget items: increasing the corporate income tax rates, increasing the state cigarette and alcohol taxes and legalized gambling with revenues targeted for these budget items. In addition, over one-half support charging clients co-payments for assistance to fund public aid.

Rural Nebraskans were more supportive of increasing sales and income taxes when these revenues would be used for state aid for schools. The support for these items dropped when used to fund higher education and public aid. Support for increasing the state income tax rates was not very high for any of the items, though.

Certain groups were more likely than others to support the various alternatives to fund the budget items. Persons with higher education levels were more likely than those with less education to support increasing most of the taxes listed to support these items. They were also most likely to oppose legalized gambling and decreasing the budgets for these items.

Most rural Nebraskans are in favor of imposing the sales tax on various goods and services. However, only 12 percent support taxing food.

Appendix Figure 1. Regions of Nebraska



Appendix Table 1. *Demographic Profile of Rural Poll Respondents Compared to 2000 Census*

	2003 Poll	***2002 Poll***	***2001 Poll***	***2000 Poll***	***1999 Poll***	***2000 Census***
Age : [1]						
20 - 39	18%	16%	17%	20%	21%	33%
40 - 64	51%	51%	49%	54%	52%	42%
65 and over	32%	32%	33%	26%	28%	24%
Gender: [2]						
Female	51%	36%	37%	57%	31%	51%
Male	49%	64%	63%	43%	69%	49%
Education: [3]						
Less than 9th grade	2%	3%	4%	2%	3%	7%
9th to 12th grade (no diploma)	5%	4%	5%	4%	5%	10%
High school diploma (or equivalent)	34%	32%	35%	34%	36%	35%
Some college, no degree	23%	25%	26%	28%	25%	25%
Associate degree	11%	10%	8%	9%	9%	7%
Bachelors degree	16%	16%	13%	15%	15%	11%
Graduate or professional degree	9%	10%	8%	9%	8%	4%
Household income: [4]						
Less than $10,000	8%	8%	9%	3%	8%	10%
$10,000 - $19,999	14%	15%	16%	10%	15%	16%
$20,000 - $29,999	16%	17%	20%	15%	18%	17%
$30,000 - $39,999	16%	17%	16%	19%	18%	15%
$40,000 - $49,999	13%	14%	14%	17%	15%	12%
$50,000 - $59,999	11%	11%	9%	15%	9%	10%
$60,000 - $74,999	11%	9%	8%	11%	8%	9%
$75,000 or more	11%	10%	8%	11%	10%	11%
Marital Status: [5]						
Married	73%	73%	70%	95%	76%	61%
Never married	7%	6%	7%	0.2%	7%	22%
Divorced/separated	9%	9%	10%	2%	8%	9%
Widowed/widower	11%	12%	14%	4%	10%	8%

[1] 2000 Census universe is non-metro population 20 years of age and over.

[2] 2000 Census universe is total non-metro population.

[3] 2000 Census universe is non-metro population 18 years of age and over.

[4] 2000 Census universe is all non-metro households.

[5] 2000 Census universe is non-metro population 15 years of age and over.

Appendix Table 2. *Support for Alternatives to Meet Budget Requirements for State Aid for Elementary and High School Education by Community Size, Region and Individual Attributes*

	Increasing the state sales tax rate				***Increasing the number of services that are subject to the sales tax***			
	Oppose	*No opinion*	*Support*	*Significance*	*Oppose*	*No opinion*	*Support*	*Significance*
				Percentages				
Community Size		(n = 2809)				(n = 2791)		
Less than 500	48	12	41		48	17	36	
500 - 999	48	9	44		45	15	40	
1,000 - 4,999	44	12	44		43	16	42	
5,000 - 9,999	52	11	37	$P^2 = 13.75$	44	13	44	$P^2 = 7.07$
10,000 and up	51	10	39	(.089)	44	15	41	(.529)
Region		(n = 2859)				(n = 2837)		
Panhandle	51	11	38		39	19	42	
North Central	50	10	40		44	13	44	
South Central	45	12	43		42	15	42	
Northeast	51	10	39	$P^2 = 7.80$	47	15	38	$P^2 = 12.25$
Southeast	47	12	41	(.453)	46	15	38	(.140)
Individual Attributes:								
Income Level		(n = 2613)				(n = 2601)		
Under $20,000	47	18	35		48	22	31	
$20,000 - $39,999	50	11	39		45	16	39	
$40,000 - $59,999	50	8	43	$P^2 = 57.67$	42	12	47	$P^2 = 63.37$
$60,000 and over	44	7	49	(.000)	40	10	50	(.000)
Age		(n = 2872)				(n = 2850)		
19 - 29	43	18	39		33	23	44	
30 - 39	50	10	40		38	15	47	
40 - 49	49	10	42		42	14	44	
50 - 64	47	7	46	$P^2 = 42.67$	45	12	43	$P^2 = 60.94$
65 and older	49	15	36	(.000)	50	19	32	(.000)
Gender		(n = 2829)				(n = 2808)		
Male	49	9	41	$P^2 = 6.96$	47	13	40	$P^2 = 14.02$
Female	47	13	40	(.031)	41	17	42	(.001)
Education		(n = 2820)				(n = 2800)		
No H.S. diploma	50	27	23		49	27	24	
High school diploma	53	13	34		48	18	34	
Some college	51	10	39	$P^2 = 147.02$	47	15	39	$P^2 = 121.22$
Bachelors or grad degree	38	7	56	(.000)	35	9	56	(.000)
Marital Status		(n = 2828)				(n = 2808)		
Married	48	10	42		44	13	42	
Never married	46	14	41		42	19	39	
Divorced/separated	51	13	36	$P^2 = 24.85$	45	18	37	$P^2 = 28.58$
Widowed	48	18	34	(.000)	44	24	32	(.000)
Occupation		(n = 1908)				(n = 1907)		
Sales	54	8	38		41	12	48	
Manual laborer	53	14	33		46	19	35	
Prof./technical/admin	42	7	51		37	11	52	
Service	51	14	36		43	16	41	
Farming/ranching	44	11	46		50	12	39	
Skilled laborer	57	7	36	$P^2 = 67.85$	50	14	36	$P^2 = 44.82$
Admin. support	52	5	43	(.000)	46	10	44	(.000)

Appendix Table 2 Continued.

	Increasing the state income tax rates				***Increasing the state cigarette and alcohol taxes***			
	Oppose	*No opinion*	*Support*	*Significance*	*Oppose*	*No opinion*	*Support*	*Significance*
				Percentages				
Community Size		(n = 2756)				(n = 2821)		
Less than 500	63	12	25		28	14	58	
500 - 999	61	14	25		25	9	66	
1,000 - 4,999	66	13	21		24	10	66	
5,000 - 9,999	68	10	22	$P^2 = 9.16$	22	11	67	$P^2 = 15.03$
10,000 and up	68	12	20	(.329)	28	11	61	(.059)
Region		(n = 2802)				(n = 2869)		
Panhandle	65	15	20		24	14	62	
North Central	66	13	21		25	10	65	
South Central	65	12	23		27	12	61	
Northeast	68	12	20	$P^2 = 5.02$	26	11	63	$P^2 = 6.26$
Southeast	63	14	23	(.756)	25	12	63	(.618)
Individual Attributes:								
Income Level		(n = 2564)				(n = 2614)		
Under $20,000	56	21	23		28	16	57	
$20,000 - $39,999	66	12	22		27	11	62	
$40,000 - $59,999	70	9	21	$P^2 = 52.72$	27	9	65	$P^2 = 28.44$
$60,000 and over	66	9	25	(.000)	22	9	69	(.000)
Age		(n = 2815)				(n = 2882)		
19 - 29	57	21	22		27	12	62	
30 - 39	68	15	18		22	7	72	
40 - 49	69	11	20		30	10	60	
50 - 64	69	9	22	$P^2 = 37.87$	29	10	62	$P^2 = 51.96$
65 and older	61	16	23	(.000)	21	16	63	(.000)
Gender		(n = 2774)				(n = 2838)		
Male	63	12	26	$P^2 = 26.62$	29	11	60	$P^2 = 17.16$
Female	68	14	18	(.000)	23	11	66	(.000)
Education		(n = 2765)				(n = 2830)		
No H.S. diploma	58	26	16		30	19	51	
High school diploma	67	14	19		29	13	58	
Some college	70	11	19	$P^2 = 72.99$	28	11	61	$P^2 = 77.65$
Bachelors or grad degree	60	10	30	(.000)	17	7	76	(.000)
Marital Status		(n = 2773)				(n = 2840)		
Married	67	11	22		24	10	66	
Never married	56	17	27		32	11	57	
Divorced/separated	71	13	16	$P^2 = 34.14$	38	10	52	$P^2 = 50.32$
Widowed	59	21	20	(.000)	23	19	58	(.000)
Occupation		(n = 1887)				(n = 1907)		
Sales	72	11	17		29	7	64	
Manual laborer	70	14	17		39	10	51	
Prof./technical/admin	65	8	27		20	8	72	
Service	66	18	16		24	15	61	
Farming/ranching	52	14	34		26	11	63	
Skilled laborer	72	9	19	$P^2 = 69.63$	35	8	56	$P^2 = 57.50$
Admin. support	77	8	16	(.000)	25	5	70	(.000)

Appendix Table 2 Continued.

	Increasing corporate income tax rates				***Legalized gambling with revenues targeted for state aid***			
	Oppose	*No opinion*	*Support*	*Significance*	*Oppose*	*No opinion*	*Support*	*Significance*
				Percentages				
Community Size		(n = 2783)				(n = 2822)		
Less than 500	18	16	66		24	13	64	
500 - 999	17	14	69		27	9	65	
1,000 - 4,999	18	19	63		27	11	62	
5,000 - 9,999	21	14	65	$P^2 = 8.45$	31	12	57	$P^2 = 9.21$
10,000 and up	18	17	65	(.390)	28	12	60	(.325)
Region		(n = 2829)				(n = 2865)		
Panhandle	22	16	63		31	11	58	
North Central	18	18	65		27	12	61	
South Central	20	18	63		28	13	59	
Northeast	17	18	66	$P^2 = 7.60$	25	11	64	$P^2 = 6.33$
Southeast	16	17	67	(.473)	26	11	63	(.610)
Individual Attributes:								
Income Level		(n = 2589)				(n = 2621)		
Under $20,000	16	23	61		26	16	59	
$20,000 - $39,999	16	17	67		24	12	64	
$40,000 - $59,999	18	13	69	$P^2 = 37.79$	30	10	60	$P^2 = 32.38$
$60,000 and over	23	13	64	(.000)	31	7	62	(.000)
Age		(n = 2842)				(n = 2879)		
19 - 29	12	24	65		12	15	73	
30 - 39	16	15	69		16	10	73	
40 - 49	19	13	68		28	9	63	
50 - 64	18	13	69	$P^2 = 62.87$	29	10	61	$P^2 = 84.38$
65 and older	21	24	56	(.000)	33	15	52	(.000)
Gender		(n = 2799)				(n = 2838)		
Male	19	14	67	$P^2 = 16.29$	27	10	63	$P^2 = 5.84$
Female	18	20	63	(.000)	27	13	60	(.054)
Education		(n = 2793)				(n = 2828)		
No H.S. diploma	20	28	52		23	24	52	
High school diploma	18	19	63		23	14	63	
Some college	18	16	66	$P^2 = 27.51$	25	9	66	$P^2 = 77.22$
Bachelors or grad degree	18	14	68	(.000)	36	9	55	(.000)
Marital Status		(n = 2800)				(n = 2839)		
Married	19	16	65		27	11	62	
Never married	15	14	70		23	13	65	
Divorced/separated	17	14	69	$P^2 = 39.42$	23	15	62	$P^2 = 17.53$
Widowed	18	30	52	(.000)	31	16	53	(.008)
Occupation		(n = 1894)				(n = 1913)		
Sales	24	14	62		23	8	70	
Manual laborer	14	17	69		17	11	71	
Prof./technical/admin	16	12	72		30	10	60	
Service	18	18	64		26	15	60	
Farming/ranching	16	13	71		25	9	66	
Skilled laborer	13	9	78	$P^2 = 28.26$	21	6	73	$P^2 = 36.51$
Admin. support	15	14	71	(.013)	25	9	66	(.001)

Appendix Table 2 Continued.

	Increasing the share of the cost that is provided by local property taxes				***Increasing or charging fees for school activities***			
	Oppose	*No opinion*	*Support*	*Significance*	*Oppose*	*No opinion*	*Support*	*Significance*
				Percentages				
Community Size		(n = 2787)				(n = 2778)		
Less than 500	60	20	20		38	22	40	
500 - 999	55	27	18		37	18	45	
1,000 - 4,999	53	26	22		36	21	43	
5,000 - 9,999	53	19	28	$P^2 = 21.71$	39	18	43	$P^2 = 6.69$
10,000 and up	52	26	22	(.005)	38	17	45	(.571)
Region		(n = 2833)				(n = 2824)		
Panhandle	58	23	19		37	15	48	
North Central	56	21	23		34	21	45	
South Central	56	23	21		41	19	40	
Northeast	49	28	23	$P^2 = 16.23$	37	20	43	$P^2 = 12.63$
Southeast	52	24	24	(.039)	36	20	44	(.125)
Individual Attributes:								
Income Level		(n = 2599)				(n = 2585)		
Under $20,000	48	33	19		37	24	39	
$20,000 - $39,999	53	24	23		38	19	43	
$40,000 - $59,999	54	24	22	$P^2 = 45.80$	39	16	46	$P^2 = 17.27$
$60,000 and over	60	16	25	(.000)	37	16	47	(.008)
Age		(n = 2847)				(n = 2838)		
19 - 29	32	41	27		46	23	31	
30 - 39	43	28	29		54	15	31	
40 - 49	57	19	24		42	13	46	
50 - 64	58	21	21	$P^2 = 85.01$	33	19	48	$P^2 = 111.40$
65 and older	56	27	17	(.000)	30	26	44	(.000)
Gender		(n = 2805)				(n = 2797)		
Male	58	21	22	$P^2 = 22.01$	36	20	44	$P^2 = 2.89$
Female	50	28	22	(.000)	39	19	43	(.236)
Education		(n = 2793)				(n = 2787)		
No H.S. diploma	39	39	22		38	30	32	
High school diploma	53	25	21		35	22	43	
Some college	54	25	21	$P^2 = 44.88$	41	19	40	$P^2 = 56.98$
Bachelors or grad degree	57	17	25	(.000)	36	13	52	(.000)
Marital Status		(n = 2805)				(n = 2798)		
Married	56	21	24		39	17	44	
Never married	46	35	19		34	21	45	
Divorced/separated	50	34	16	$P^2 = 50.50$	41	24	34	$P^2 = 36.31$
Widowed	48	33	20	(.000)	29	29	42	(.000)
Occupation		(n = 1898)				(n = 1898)		
Sales	54	22	24		43	15	42	
Manual laborer	42	33	26		36	28	36	
Prof./technical/admin	53	21	26		38	14	48	
Service	53	26	21		41	16	43	
Farming/ranching	65	17	18		34	20	46	
Skilled laborer	49	22	29	$P^2 = 42.27$	42	16	42	$P^2 = 37.09$
Admin. support	65	21	14	(.000)	40	14	46	(.001)

Appendix Table 2 Continued.

	Decreasing the budget for state aid for schools			
	Oppose	*No opinion*	*Support*	*Significance*
		Percentages		
Community Size		(n = 2744)		
Less than 500	71	15	14	
500 - 999	68	18	15	
1,000 - 4,999	69	18	13	
5,000 - 9,999	70	15	15	$P^2 = 8.52$
10,000 and up	65	18	17	(.384)
Region		(n = 2793)		
Panhandle	69	16	15	
North Central	72	13	15	
South Central	69	16	14	
Northeast	64	21	16	$P^2 = 11.95$
Southeast	67	18	16	(.153)
Individual Attributes:				
Income Level		(n = 2563)		
Under $20,000	58	27	16	
$20,000 - $39,999	68	16	16	
$40,000 - $59,999	72	14	15	$P^2 = 59.79$
$60,000 and over	75	11	14	(.000)
Age		(n = 2806)		
19 - 29	76	16	7	
30 - 39	80	11	10	
40 - 49	75	12	14	
50 - 64	67	17	16	$P^2 = 103.79$
65 and older	56	25	19	(.000)
Gender		(n = 2763)		
Male	65	18	17	$P^2 = 9.77$
Female	70	17	13	(.008)
Education		(n = 2752)		
No H.S. diploma	49	31	20	
High school diploma	62	22	16	
Some college	69	16	15	$P^2 = 86.39$
Bachelors or grad degree	78	10	12	(.000)
Marital Status		(n = 2765)		
Married	70	15	15	
Never married	64	18	18	
Divorced/separated	63	25	12	$P^2 = 46.15$
Widowed	55	28	17	(.000)
Occupation		(n = 1884)		
Sales	72	13	15	
Manual laborer	69	18	13	
Prof./technical/admin	76	12	12	
Service	69	19	13	
Farming/ranching	70	16	15	
Skilled laborer	72	15	13	$P^2 = 16.75$
Admin. support	73	9	17	(.270)

Appendix Table 3. *Support for Alternatives to Meet Budget Requirements for Community Colleges, State Colleges and Universities by Community Size, Region and Individual Attributes*

	Increasing the state sales tax rate				***Increasing the number of services that are subject to the sales tax***			
	Oppose	*No opinion*	*Support*	*Significance*	*Oppose*	*No opinion*	*Support*	*Significance*
				Percentages				
Community Size		(n = 2788)				(n = 2776)		
Less than 500	55	14	31		51	19	30	
500 - 999	54	14	32		47	17	36	
1,000 - 4,999	53	16	32		45	20	35	
5,000 - 9,999	57	14	29	$P^2 = 4.96$	47	16	37	$P^2 = 14.47$
10,000 and up	58	14	29	(.762)	46	16	38	(.070)
Region		(n = 2834)				(n = 2822)		
Panhandle	57	14	29		44	19	37	
North Central	55	16	29		44	19	37	
South Central	53	14	33		45	17	38	
Northeast	56	14	30	$P^2 = 6.90$	48	18	34	$P^2 = 9.33$
Southeast	56	16	28	(.547)	50	18	32	(.315)
Individual Attributes:								
Income Level		(n = 2599)				(n = 2589)		
Under $20,000	54	20	26		49	26	25	
$20,000 - $39,999	55	16	28		48	18	34	
$40,000 - $59,999	57	11	32	$P^2 = 45.10$	43	16	41	$P^2 = 71.81$
$60,000 and over	54	9	37	(.000)	44	11	45	(.000)
Age		(n = 2849)				(n = 2837)		
19 - 29	49	19	32		36	26	38	
30 - 39	57	15	28		40	18	42	
40 - 49	55	14	31		45	17	39	
50 - 64	55	10	35	$P^2 = 36.42$	48	13	39	$P^2 = 64.58$
65 and older	55	19	26	(.000)	52	22	27	(.000)
Gender		(n = 2808)				(n = 2796)		
Male	58	12	30	$P^2 = 15.06$	50	15	35	$P^2 = 16.37$
Female	53	17	30	(.001)	43	20	37	(.000)
Education		(n = 2799)				(n = 2787)		
No H.S. diploma	55	31	14		49	32	19	
High school diploma	60	17	23		50	21	28	
Some college	56	14	30	$P^2 = 143.75$	48	16	36	$P^2 = 115.23$
Bachelors or grad degree	47	8	44	(.000)	39	12	49	(.000)
Marital Status		(n = 2808)				(n = 2796)		
Married	55	13	32		47	16	37	
Never married	51	16	34		43	21	36	
Divorced/separated	65	13	22	$P^2 = 38.76$	50	18	32	$P^2 = 42.13$
Widowed	49	25	26	(.000)	41	31	28	(.000)
Occupation		(n = 1904)				(n = 1897)		
Sales	60	8	32		42	14	43	
Manual laborer	58	22	21		49	21	31	
Prof./technical/admin	50	10	40		40	13	46	
Service	54	16	30		43	18	39	
Farming/ranching	52	15	33		52	14	34	
Skilled laborer	66	12	22	$P^2 = 67.77$	50	21	29	$P^2 = 48.68$
Admin. support	64	8	28	(.000)	56	9	35	(.000)

Appendix Table 3 Continued.

	Increasing the state income tax rates				***Increasing the state cigarette and alcohol taxes***			
	Oppose	*No opinion*	*Support*	*Significance*	*Oppose*	*No opinion*	*Support*	*Significance*
				Percentages				
Community Size		(n = 2753)				(n = 2785)		
Less than 500	64	17	19		28	15	58	
500 - 999	65	15	20		25	10	65	
1,000 - 4,999	65	17	18		25	12	62	
5,000 - 9,999	69	12	19	$P^2 = 8.66$	25	12	64	$P^2 = 9.00$
10,000 and up	68	15	17	(.372)	28	13	59	(.343)
Region		(n = 2796)				(n = 2830)		
Panhandle	69	14	17		27	15	58	
North Central	65	15	20		27	13	60	
South Central	66	15	19		28	12	60	
Northeast	68	15	16	$P^2 = 7.05$	27	12	62	$P^2 = 7.48$
Southeast	63	18	19	(.531)	24	15	61	(.485)
Individual Attributes:								
Income Level		(n = 2567)				(n = 2594)		
Under $20,000	56	23	22		28	17	55	
$20,000 - $39,999	68	15	17		28	13	59	
$40,000 - $59,999	69	13	18	$P^2 = 40.62$	28	10	62	$P^2 = 26.65$
$60,000 and over	69	11	20	(.000)	23	10	67	(.000)
Age		(n = 2811)				(n = 2844)		
19 - 29	61	20	19		29	13	58	
30 - 39	68	18	14		22	9	70	
40 - 49	70	15	16		30	12	59	
50 - 64	69	11	20	$P^2 = 37.57$	31	10	59	$P^2 = 62.57$
65 and older	61	19	20	(.000)	20	19	61	(.000)
Gender		(n = 2772)				(n = 2802)		
Male	65	14	22	$P^2 = 24.46$	30	13	58	$P^2 = 15.52$
Female	68	17	15	(.000)	23	13	64	(.000)
Education		(n = 2764)				(n = 2796)		
No H.S. diploma	59	29	12		29	23	49	
High school diploma	66	18	16		30	15	55	
Some college	69	14	17	$P^2 = 66.55$	29	12	60	$P^2 = 78.99$
Bachelors or grad degree	63	11	26	(.000)	19	9	73	(.000)
Marital Status		(n = 2772)				(n = 2803)		
Married	68	14	18		25	12	63	
Never married	59	18	23		31	11	58	
Divorced/separated	70	13	17	$P^2 = 31.42$	39	9	52	$P^2 = 54.07$
Widowed	57	26	17	(.000)	21	23	56	(.000)
Occupation		(n = 1884)				(n = 1898)		
Sales	73	11	16		30	10	61	
Manual laborer	66	22	13		38	12	50	
Prof./technical/admin	68	11	22		22	9	69	
Service	68	16	16		28	14	58	
Farming/ranching	57	16	27		27	15	58	
Skilled laborer	74	14	13	$P^2 = 51.44$	34	14	51	$P^2 = 49.76$
Admin. support	79	11	10	(.000)	26	5	69	(.000)

Appendix Table 3 Continued.

	Increasing corporate income tax rates				***Legalized gambling with revenues targeted for higher education***			
	Oppose	*No opinion*	*Support*	*Significance*	*Oppose*	*No opinion*	*Support*	*Significance*
				Percentages				
Community Size		(n = 2762)				(n = 2790)		
Less than 500	18	18	65		27	12	61	
500 - 999	15	18	66		28	12	60	
1,000 - 4,999	18	21	61		27	13	59	
5,000 - 9,999	26	16	58	$P^2 = 22.29$	35	12	54	$P^2 = 9.70$
10,000 and up	21	16	63	(.004)	29	14	57	(.287)
Region		(n = 2804)				(n = 2836)		
Panhandle	25	19	56		33	12	55	
North Central	18	19	63		28	15	57	
South Central	21	17	62		29	14	57	
Northeast	19	19	63	$P^2 = 10.50$	28	13	60	$P^2 = 5.91$
Southeast	18	19	64	(.232)	28	14	58	(.658)
Individual Attributes:								
Income Level		(n = 2576)				(n = 2597)		
Under $20,000	17	24	59		27	17	56	
$20,000 - $39,999	18	19	64		27	14	60	
$40,000 - $59,999	20	14	66	$P^2 = 39.46$	30	12	58	$P^2 = 21.29$
$60,000 and over	26	13	61	(.000)	32	9	60	(.002)
Age		(n = 2818)				(n = 2850)		
19 - 29	15	28	57		16	17	67	
30 - 39	18	17	65		18	13	69	
40 - 49	21	15	64		29	11	61	
50 - 64	21	13	67	$P^2 = 58.61$	31	12	57	$P^2 = 66.37$
65 and older	20	25	55	(.000)	34	17	49	(.000)
Gender		(n = 2781)				(n = 2807)		
Male	22	15	64	$P^2 = 22.55$	29	13	58	$P^2 = 0.80$
Female	18	22	60	(.000)	29	14	58	(.669)
Education		(n = 2772)				(n = 2799)		
No H.S. diploma	21	32	48		26	29	45	
High school diploma	19	20	61		25	15	60	
Some college	20	17	64	$P^2 = 35.24$	27	13	61	$P^2 = 75.49$
Bachelors or grad degree	21	14	64	(.000)	37	9	55	(.000)
Marital Status		(n = 2781)				(n = 2808)		
Married	20	17	63		29	13	58	
Never married	18	14	68		24	11	65	
Divorced/separated	21	14	65	$P^2 = 51.87$	24	15	61	$P^2 = 20.29$
Widowed	17	34	50	(.000)	29	20	51	(.002)
Occupation		(n = 1888)				(n = 1901)		
Sales	25	14	61		25	12	63	
Manual laborer	16	20	65		19	14	67	
Prof./technical/admin	19	12	69		32	11	58	
Service	22	17	61		30	14	56	
Farming/ranching	17	18	65		27	11	62	
Skilled laborer	14	17	69	$P^2 = 26.49$	22	12	67	$P^2 = 21.46$
Admin. support	18	12	70	(.022)	24	10	65	(.090)

Appendix Table 3 Continued.

	Increasing fees or tuition				***Decreasing the budgets for higher education***			
	Oppose	*No opinion*	*Support*	*Significance*	*Oppose*	*No opinion*	*Support*	*Significance*
				Percentages				
Community Size		(n = 2756)				(n = 2715)		
Less than 500	45	22	34		49	22	28	
500 - 999	44	22	34		48	23	29	
1,000 - 4,999	41	22	37		50	25	25	
5,000 - 9,999	44	18	38	$P^2 = 6.12$	51	23	26	$P^2 = 3.43$
10,000 and up	42	19	39	(.634)	48	24	28	(.905)
Region		(n = 2800)				(n = 2759)		
Panhandle	50	20	30		56	20	24	
North Central	45	20	35		50	21	29	
South Central	45	21	35		50	24	26	
Northeast	39	21	40	$P^2 = 18.75$	46	25	29	$P^2 = 11.52$
Southeast	39	21	41	(.016)	48	26	26	(.174)
Individual Attributes:								
Income Level		(n = 2570)				(n = 2539)		
Under $20,000	46	27	27		43	32	25	
$20,000 - $39,999	43	20	37		50	23	27	
$40,000 - $59,999	43	17	40	$P^2 = 47.03$	50	22	28	$P^2 = 42.38$
$60,000 and over	39	17	45	(.000)	57	16	28	(.000)
Age		(n = 2814)				(n = 2774)		
19 - 29	45	21	34		55	25	20	
30 - 39	46	20	34		55	24	21	
40 - 49	48	15	37		57	19	24	
50 - 64	40	18	42	$P^2 = 47.05$	50	21	29	$P^2 = 68.56$
65 and older	39	28	33	(.000)	38	31	31	(.000)
Gender		(n = 2774)				(n = 2734)		
Male	39	21	41	$P^2 = 21.63$	46	24	30	$P^2 = 12.62$
Female	47	20	33	(.000)	52	23	25	(.002)
Education		(n = 2765)				(n = 2727)		
No H.S. diploma	49	32	19		37	40	23	
High school diploma	42	26	33		43	29	28	
Some college	45	19	36	$P^2 = 90.99$	52	22	26	$P^2 = 78.15$
Bachelors or grad degree	40	13	47	(.000)	57	15	28	(.000)
Marital Status		(n = 2775)				(n = 2735)		
Married	44	19	37		50	22	28	
Never married	36	19	45		53	20	27	
Divorced/separated	45	20	35	$P^2 = 41.45$	52	27	21	$P^2 = 35.30$
Widowed	37	35	29	(.000)	36	36	28	(.000)
Occupation		(n = 1881)				(n = 1866)		
Sales	42	18	40		55	20	26	
Manual laborer	47	24	29		53	26	20	
Prof./technical/admin	41	14	45		57	18	25	
Service	47	19	34		54	24	22	
Farming/ranching	43	22	35		43	32	26	
Skilled laborer	38	21	40	$P^2 = 40.62$	48	25	27	$P^2 = 35.81$
Admin. support	45	14	42	(.000)	56	14	31	(.001)

Appendix Table 4. *Support for Alternatives to Meet Budget Requirements for Public Aid by Community Size, Region and Individual Attributes*

	Increasing the state sales tax rate				***Increasing the number of services that are subject to the sales tax***			
	Oppose	*No opinion*	*Support*	*Significance*	*Oppose*	*No opinion*	*Support*	*Significance*
				Percentages				
Community Size		(n = 2842)				(n = 2832)		
Less than 500	57	12	31		56	15	29	
500 - 999	58	12	30		51	16	33	
1,000 - 4,999	54	17	30		48	19	33	
5,000 - 9,999	65	11	24	$P^2 = 19.49$	54	14	32	$P^2 = 12.04$
10,000 and up	59	14	27	(.012)	49	17	34	(.149)
Region		(n = 2895)				(n = 2883)		
Panhandle	62	14	25		51	19	31	
North Central	60	12	28		52	15	34	
South Central	55	15	30		49	16	35	
Northeast	59	12	29	$P^2 = 13.95$	51	18	31	$P^2 = 8.69$
Southeast	56	17	26	(.083)	52	18	30	(.370)
Individual Attributes:								
Income Level		(n = 2631)				(n = 2629)		
Under $20,000	52	21	27		52	21	27	
$20,000 - $39,999	58	14	29		50	18	32	
$40,000 - $59,999	60	12	28	$P^2 = 33.18$	50	14	36	$P^2 = 26.82$
$60,000 and over	60	10	30	(.000)	51	13	36	(.000)
Age		(n = 2909)				(n = 2897)		
19 - 29	55	19	26		43	22	34	
30 - 39	59	15	26		47	18	36	
40 - 49	62	14	24		51	15	33	
50 - 64	59	9	32	$P^2 = 47.83$	52	13	35	$P^2 = 34.68$
65 and older	53	19	29	(.000)	53	21	27	(.000)
Gender		(n = 2862)				(n = 2852)		
Male	59	12	29	$P^2 = 8.28$	52	16	32	$P^2 = 4.03$
Female	57	16	27	(.016)	49	18	33	(.134)
Education		(n = 2853)				(n = 2842)		
No H.S. diploma	56	21	24		56	27	18	
High school diploma	60	15	25		53	19	29	
Some college	60	14	26	$P^2 = 39.35$	52	17	32	$P^2 = 60.36$
Bachelors or grad degree	52	12	36	(.000)	46	13	42	(.000)
Marital Status		(n = 2862)				(n = 2852)		
Married	59	12	29		52	15	33	
Never married	51	21	28		42	23	35	
Divorced/separated	57	16	27	$P^2 = 30.37$	48	19	33	$P^2 = 34.70$
Widowed	53	22	26	(.000)	48	26	26	(.000)
Occupation		(n = 1918)				(n = 1921)		
Sales	67	11	23		52	13	35	
Manual laborer	56	15	29		47	21	32	
Prof./technical/admin	57	12	32		47	15	39	
Service	60	17	24		49	20	32	
Farming/ranching	56	14	30		53	16	32	
Skilled laborer	68	9	23	$P^2 = 27.04$	53	14	32	$P^2 = 22.17$
Admin. support	64	8	28	(.019)	60	9	30	(.075)

Appendix Table 4 Continued.

	Increasing the state income tax rates				***Increasing the state cigarette and alcohol taxes***			
	Oppose	*No opinion*	*Support*	*Significance*	*Oppose*	*No opinion*	*Support*	*Significance*
				Percentages				
Community Size		(n = 2807)				(n = 2847)		
Less than 500	68	12	20		33	12	55	
500 - 999	65	14	20		24	9	68	
1,000 - 4,999	68	15	17		27	12	61	
5,000 - 9,999	73	11	16	$P^2 = 12.02$	26	10	65	$P^2 = 17.77$
10,000 and up	70	15	15	(.150)	30	11	59	(.023)
Region		(n = 2859)				(n = 2901)		
Panhandle	71	13	16		29	12	59	
North Central	70	14	16		29	10	62	
South Central	68	14	18		29	11	60	
Northeast	71	13	16	$P^2 = 6.67$	27	12	61	$P^2 = 3.05$
Southeast	66	16	18	(.573)	29	12	59	(.931)
Individual Attributes:								
Income Level		(n = 2604)				(n = 2641)		
Under $20,000	60	21	20		28	13	58	
$20,000 - $39,999	70	13	17		29	10	60	
$40,000 - $59,999	71	11	17	$P^2 = 37.96$	31	9	60	$P^2 = 7.93$
$60,000 and over	73	10	17	(.000)	27	11	62	(.244)
Age		(n = 2872)				(n = 2915)		
19 - 29	65	19	16		30	11	59	
30 - 39	73	14	13		26	8	66	
40 - 49	71	15	14		33	10	57	
50 - 64	71	9	20	$P^2 = 45.99$	33	9	59	$P^2 = 58.90$
65 and older	64	18	18	(.000)	21	16	63	(.000)
Gender		(n = 2828)				(n = 2870)		
Male	67	13	21	$P^2 = 23.54$	31	12	57	$P^2 = 16.88$
Female	71	15	14	(.000)	25	11	64	(.000)
Education		(n = 2818)				(n = 2859)		
No H.S. diploma	59	25	17		30	16	54	
High school diploma	70	15	16		31	13	56	
Some college	72	14	14	$P^2 = 39.56$	31	10	59	$P^2 = 47.98$
Bachelors or grad degree	66	11	23	(.000)	21	9	70	(.000)
Marital Status		(n = 2828)				(n = 2870)		
Married	71	12	17		28	11	61	
Never married	58	21	22		30	12	59	
Divorced/separated	69	14	17	$P^2 = 32.63$	37	9	55	$P^2 = 19.58$
Widowed	63	22	16	(.000)	23	17	60	(.003)
Occupation		(n = 1904)				(n = 1923)		
Sales	78	12	10		35	8	58	
Manual laborer	69	15	16		39	11	49	
Prof./technical/admin	71	10	19		26	9	65	
Service	70	16	14		30	11	58	
Farming/ranching	60	15	26		30	12	58	
Skilled laborer	75	9	16	$P^2 = 47.61$	34	12	54	$P^2 = 29.36$
Admin. support	79	8	13	(.000)	27	6	67	(.009)

Appendix Table 4 Continued.

	Increasing corporate income tax rates				***Legalized gambling with revenues targeted for public aid***			
	Oppose	*No opinion*	*Support*	*Significance*	*Oppose*	*No opinion*	*Support*	*Significance*
				Percentages				
Community Size		(n = 2812)				(n = 2837)		
Less than 500	22	15	63		28	13	59	
500 - 999	18	17	66		32	12	56	
1,000 - 4,999	24	19	58		30	14	56	
5,000 - 9,999	28	14	58	$P^2 = 16.94$	35	13	53	$P^2 = 9.09$
10,000 and up	24	16	60	(.031)	34	13	53	(.335)
Region		(n = 2861)				(n = 2888)		
Panhandle	27	19	53		38	11	51	
North Central	26	14	60		33	14	53	
South Central	23	15	62		33	13	55	
Northeast	21	18	61	$P^2 = 12.69$	30	14	56	$P^2 = 8.97$
Southeast	23	18	60	(.123)	31	14	55	(.345)
Individual Attributes:								
Income Level		(n = 2614)				(n = 2631)		
Under $20,000	18	20	62		29	16	56	
$20,000 - $39,999	19	16	65		31	12	57	
$40,000 - $59,999	25	14	61	$P^2 = 57.22$	35	12	53	$P^2 = 14.00$
$60,000 and over	33	13	54	(.000)	35	11	54	(.030)
Age		(n = 2875)				(n = 2902)		
19 - 29	22	22	56		19	18	63	
30 - 39	24	14	62		24	12	64	
40 - 49	26	15	60		36	11	53	
50 - 64	22	13	65	$P^2 = 38.78$	33	11	56	$P^2 = 51.89$
65 and older	22	23	55	(.000)	35	17	49	(.000)
Gender		(n = 2831)				(n = 2857)		
Male	24	15	62	$P^2 = 9.30$	32	12	56	$P^2 = 3.43$
Female	23	19	59	(.010)	32	14	53	(.180)
Education		(n = 2821)				(n = 2847)		
No H.S. diploma	21	27	53		29	21	49	
High school diploma	22	18	60		28	15	57	
Some college	23	17	60	$P^2 = 25.73$	31	12	57	$P^2 = 37.38$
Bachelors or grad degree	27	13	61	(.000)	39	10	50	(.000)
Marital Status		(n = 2830)				(n = 2857)		
Married	25	16	60		33	12	55	
Never married	16	18	66		27	13	61	
Divorced/separated	20	14	66	$P^2 = 25.28$	29	14	57	$P^2 = 15.72$
Widowed	22	25	53	(.000)	32	19	49	(.015)
Occupation		(n = 1912)				(n = 1912)		
Sales	33	13	55		33	10	58	
Manual laborer	15	17	68		22	15	63	
Prof./technical/admin	25	11	64		35	11	54	
Service	25	19	56		34	14	52	
Farming/ranching	21	14	65		29	9	62	
Skilled laborer	19	14	67	$P^2 = 32.60$	28	10	62	$P^2 = 23.79$
Admin. support	26	11	63	(.003)	26	10	64	(.049)

Appendix Table 4 Continued.

	Charging clients co-payments for assistance				***Decreasing the budgets for public aid***			
	Oppose	*No opinion*	*Support*	*Significance*	*Oppose*	*No opinion*	*Support*	*Significance*
				Percentages				
Community Size		(n = 2795)				(n = 2749)		
Less than 500	23	23	54		39	27	35	
500 - 999	17	21	62		34	29	37	
1,000 - 4,999	22	23	56		38	28	34	
5,000 - 9,999	20	20	60	$P^2 = 7.70$	42	23	34	$P^2 = 7.72$
10,000 and up	21	22	57	(.463)	39	24	37	(.461)
Region		(n = 2845)				(n = 2797)		
Panhandle	18	21	61		39	21	40	
North Central	24	19	57		41	24	36	
South Central	24	23	53		39	28	33	
Northeast	18	25	57	$P^2 = 22.83$	37	27	36	$P^2 = 11.04$
Southeast	20	19	61	(.004)	39	26	35	(.200)
Individual Attributes:								
Income Level		(n = 2597)				(n = 2555)		
Under $20,000	29	30	41		39	31	30	
$20,000 - $39,999	22	21	57		40	26	35	
$40,000 - $59,999	18	17	65	$P^2 = 89.79$	40	23	37	$P^2 = 21.41$
$60,000 and over	17	17	66	(.000)	40	21	39	(.002)
Age		(n = 2858)				(n = 2810)		
19 - 29	20	22	59		44	26	30	
30 - 39	19	20	61		45	25	30	
40 - 49	20	17	63		41	23	36	
50 - 64	21	18	61	$P^2 = 80.32$	40	22	38	$P^2 = 41.01$
65 and older	24	31	45	(.000)	32	33	35	(.000)
Gender		(n = 2814)				(n = 2768)		
Male	21	23	56	$P^2 = 2.24$	36	26	38	$P^2 = 12.16$
Female	21	21	58	(.327)	41	27	32	(.002)
Education		(n = 2804)				(n = 2758)		
No H.S. diploma	30	39	31		34	37	29	
High school diploma	23	26	52		35	30	35	
Some college	21	20	59	$P^2 = 94.02$	40	23	38	$P^2 = 37.33$
Bachelors or grad degree	18	16	67	(.000)	44	22	34	(.000)
Marital Status		(n = 2814)				(n = 2768)		
Married	20	20	60		38	25	37	
Never married	21	25	54		43	28	29	
Divorced/separated	26	21	53	$P^2 = 51.80$	45	26	29	$P^2 = 25.86$
Widowed	22	37	41	(.000)	34	36	30	(.000)
Occupation		(n = 1899)				(n = 1866)		
Sales	22	17	61		39	22	40	
Manual laborer	22	25	53		42	29	28	
Prof./technical/admin	16	17	67		42	21	37	
Service	16	21	63		39	24	38	
Farming/ranching	18	23	59		35	23	42	
Skilled laborer	24	17	59	$P^2 = 26.90$	42	24	34	$P^2 = 21.26$
Admin. support	24	13	63	(.020)	44	24	33	(.095)

Appendix Table 5. *Support for Imposing the Sales Tax on Services or Items by Community Size, Region and Individual Attributes*

	Pet grooming services	*Horse boarding and training*	*Limousine services*	*Dating services*	*Music and dance lessons*	*Fishing and hunting guide services*	*Golf and tennis lessons*
	Percent Selecting Each Item						
Community Size	(n = 2847)	(n = 2847)	(n = 2847)	(n = 2847)	(n = 2847)	(n = 2847)	(n = 2847)
Less than 500	63	54	72	67	40	42	56
500 - 999	63	61	77	72	44	50	56
1,000 - 4,999	59	56	75	70	43	46	57
5,000 - 9,999	56	55	72	66	40	48	54
10,000 and up	56	54	71	69	40	45	52
Significance	(.045)	(.328)	(.232)	(.465)	(.616)	(.332)	(.266)
Region	(n = 2898)	(n = 2898)	(n = 2898)	(n = 2898)	(n = 2898)	(n = 2898)	(n = 2898)
Panhandle	53	55	70	68	39	51	50
North Central	59	53	75	69	41	48	56
South Central	55	53	70	65	40	45	52
Northeast	63	59	76	72	44	46	56
Southeast	60	57	73	70	41	43	57
Significance	(.010)	(.119)	(.068)	(.095)	(.473)	(.161)	(.132)
Individual Attributes:							
Income Level	(n = 2635)	(n = 2635)	(n = 2635)	(n = 2635)	(n = 2635)	(n = 2635)	(n = 2635)
Under $20,000	58	54	68	63	42	44	55
$20,000 - $39,999	60	57	76	70	41	44	56
$40,000 - $59,999	59	58	74	72	44	50	58
$60,000 and over	60	57	74	71	43	51	53
Significance	(.765)	(.463)	(.017)	(.006)	(.652)	(.008)	(.358)
Age	(n = 2913)	(n = 2913)	(n = 2913)	(n = 2913)	(n = 2913)	(n = 2913)	(n = 2913)
19 - 29	65	57	76	76	49	47	57
30 - 39	59	54	73	69	35	45	52
40 - 49	61	59	76	71	43	51	58
50 - 64	61	58	76	72	45	49	57
65 and older	54	50	67	63	38	40	50
Significance	(.006)	(.002)	(.000)	(.000)	(.001)	(.000)	(.010)
Gender	(n = 2866)	(n = 2866)	(n = 2866)	(n = 2866)	(n = 2866)	(n = 2866)	(n = 2866)
Male	60	57	72	67	42	45	55
Female	57	55	74	71	41	48	55
Significance	(.063)	(.244)	(.333)	(.007)	(.426)	(.099)	(.735)
Education	(n = 2855)	(n = 2855)	(n = 2855)	(n = 2855)	(n = 2855)	(n = 2855)	(n = 2855)
No H.S. diploma	53	49	63	59	38	35	53
High school diploma	56	54	72	66	40	42	55
Some college	58	58	74	71	44	46	55
Bachelors or grad degree	64	57	77	74	41	54	55
Significance	(.002)	(.092)	(.002)	(.000)	(.280)	(.000)	(.924)
Marital Status	(n = 2867)	(n = 2867)	(n = 2867)	(n = 2867)	(n = 2867)	(n = 2867)	(n = 2867)
Married	60	57	74	71	41	46	56
Never married	57	51	68	58	39	46	51
Divorced/separated	60	56	72	65	42	51	59
Widowed	51	51	70	63	42	42	48
Significance	(.048)	(.125)	(.095)	(.000)	(.907)	(.203)	(.027)
Occupation	(n = 1904)	(n = 1904)	(n = 1904)	(n = 1904)	(n = 1904)	(n = 1904)	(n = 1904)
Sales	58	54	74	70	46	48	53
Manual laborer	62	61	78	70	47	41	58
Prof./technical/admin	62	59	76	72	42	53	56
Service	60	61	74	73	45	45	57
Farming/ranching	67	57	77	74	46	49	58
Skilled laborer	60	59	75	72	37	48	61
Admin. support	62	60	80	75	42	52	61
Significance	(.276)	(.810)	(.168)	(.628)	(.457)	(.047)	(.350)

Appendix Table 5 Continued.

	Photography studio services	*Parking services*	*Interior design consulting*	*Telephone directory advertising*	*Construction services*	*Automotive repair services*	*Advertising agency services*
	Percent Selecting Each Item						
Community Size	(n = 2847)	(n = 2847)	(n = 2847)	(n = 2847)	(n = 2847)	(n = 2847)	(n = 2847)
Less than 500	42	33	57	42	20	15	47
500 - 999	44	36	60	46	22	14	49
1,000 - 4,999	46	37	57	46	21	17	49
5,000 - 9,999	46	35	58	48	26	22	51
10,000 and up	43	34	53	48	24	19	52
Significance	(.637)	(.498)	(.198)	(.375)	(.127)	(.023)	(.479)
Region	(n = 2898)	(n = 2898)	(n = 2898)	(n = 2898)	(n = 2898)	(n = 2898)	(n = 2898)
Panhandle	46	40	56	51	26	19	54
North Central	44	35	57	44	19	15	50
South Central	41	32	52	44	23	19	49
Northeast	44	38	57	48	22	17	50
Southeast	45	33	57	47	23	17	50
Significance	(.561)	(.032)	(.256)	(.179)	(.265)	(.509)	(.663)
Individual Attributes:							
Income Level	(n = 2635)	(n = 2635)	(n = 2635)	(n = 2635)	(n = 2635)	(n = 2635)	(n = 2635)
Under $20,000	39	31	52	42	20	11	44
$20,000 - $39,999	43	35	58	45	22	16	50
$40,000 - $59,999	45	38	57	52	24	19	53
$60,000 and over	50	38	59	51	27	27	56
Significance	(.003)	(.022)	(.128)	(.001)	(.064)	(.000)	(.000)
Age	(n = 2913)	(n = 2913)	(n = 2913)	(n = 2913)	(n = 2913)	(n = 2913)	(n = 2913)
19 - 29	51	42	60	57	36	26	56
30 - 39	42	37	58	52	26	22	53
40 - 49	47	36	59	48	25	22	54
50 - 64	48	38	60	46	23	19	54
65 and older	37	28	47	41	16	10	41
Significance	(.000)	(.000)	(.000)	(.000)	(.000)	(.000)	(.000)
Gender	(n = 2866)	(n = 2866)	(n = 2866)	(n = 2866)	(n = 2866)	(n = 2866)	(n = 2866)
Male	46	37	55	48	23	19	52
Female	42	33	57	45	23	17	48
Significance	(.090)	(.010)	(.164)	(.190)	(1.00)	(.240)	(.062)
Education	(n = 2855)	(n = 2855)	(n = 2855)	(n = 2855)	(n = 2855)	(n = 2855)	(n = 2855)
No H.S. diploma	30	24	44	33	18	8	33
High school diploma	40	32	54	43	20	13	46
Some college	45	36	57	46	23	19	50
Bachelors or grad degree	51	40	60	55	28	25	59
Significance	(.000)	(.000)	(.001)	(.000)	(.000)	(.000)	(.000)
Marital Status	(n = 2867)	(n = 2867)	(n = 2867)	(n = 2867)	(n = 2867)	(n = 2867)	(n = 2867)
Married	45	36	57	47	23	19	51
Never married	42	33	52	50	27	20	50
Divorced/separated	47	38	59	47	22	15	54
Widowed	36	28	50	43	17	11	42
Significance	(.023)	(.048)	(.073)	(.454)	(.061)	(.003)	(.020)
Occupation	(n = 1904)	(n = 1904)	(n = 1904)	(n = 1904)	(n = 1904)	(n = 1904)	(n = 1904)
Sales	52	42	58	49	24	22	56
Manual laborer	37	33	56	47	26	15	56
Prof./technical/admin	50	37	59	53	29	26	58
Service	44	40	58	45	24	20	48
Farming/ranching	47	43	61	47	19	12	49
Skilled laborer	44	36	60	46	22	16	53
Admin. support	43	37	64	50	19	23	46
Significance	(.032)	(.099)	(.856)	(.064)	(.016)	(.000)	(.006)

	Credit reporting services	*Legal services*	*Food*
	Percent Selecting Each Item		
Community Size	(n = 2847)	(n = 2847)	(n = 2847)
Less than 500	47	26	13
500 - 999	48	28	14
1,000 - 4,999	44	27	14
5,000 - 9,999	44	29	12
10,000 and up	45	30	12
Significance	(.662)	(.542)	(.524)
Region	(n = 2898)	(n = 2898)	(n = 2898)
Panhandle	47	32	10
North Central	44	30	11
South Central	43	27	14
Northeast	45	27	13
Southeast	48	28	13
Significance	(.504)	(.416)	(.311)
Individual Attributes:			
Income Level	(n = 2635)	(n = 2635)	(n = 2635)
Under $20,000	43	21	8
$20,000 - $39,999	46	29	14
$40,000 - $59,999	46	30	13
$60,000 and over	49	36	15
Significance	(.197)	(.000)	(.002)
Age	(n = 2913)	(n = 2913)	(n = 2913)
19 - 29	53	43	9
30 - 39	45	30	11
40 - 49	45	33	14
50 - 64	50	28	15
65 and older	39	22	10
Significance	(.000)	(.000)	(.007)
Gender	(n = 2866)	(n = 2866)	(n = 2866)
Male	47	33	13
Female	44	24	12
Significance	(.143)	(.000)	(.466)
Education	(n = 2855)	(n = 2855)	(n = 2855)
No H.S. diploma	36	18	8
High school diploma	42	25	12
Some college	46	29	12
Bachelors or grad degree	51	34	16
Significance	(.000)	(.000)	(.007)
Marital Status	(n = 2867)	(n = 2867)	(n = 2867)
Married	46	30	13
Never married	43	30	14
Divorced/separated	48	26	10
Widowed	36	18	11
Significance	(.010)	(.001)	(.229)
Occupation	(n = 1904)	(n = 1904)	(n = 1904)
Sales	49	30	14
Manual laborer	48	30	11
Prof./technical/admin	49	34	16
Service	48	27	12
Farming/ranching	51	32	21
Skilled laborer	45	28	12
Admin. support	44	28	14
Significance	(.676)	(.321)	(.062)

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